



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: DEFOREST MUNICIPAL WATER UTILITY

Principal Office: 306 DEFOREST STREET  
P.O. BOX 510  
DEFOREST, WI 53532- 051

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I DUANE A. GAU of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/28/2002  
(Date)

VILLAGE ADMINISTRATOR  
(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** DEFOREST MUNICIPAL WATER UTILITY**Utility Address:** 306 DEFOREST STREET  
P.O. BOX 510  
DEFOREST, WI 53532- 051**When was utility organized?** 12/1/1909**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR DUANE A GAU**Title:** VILLAGE ADMINISTRATOR**Office Address:**306 DEFOREST STREET  
P.O. BOX 510  
DEFOREST, WI 53532-0510**Telephone:** (608) 846 - 6751**Fax Number:** (608) 846 - 6963**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** AIMEE JAEGER**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW, KRUASE & COMPANY., LLPTEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** ajaeger@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** THERESA MARTY**Title:** PRESIDENT**Office Address:**306 DEFOREST STREET  
P.O. BOX 510  
DEFOREST, WI 53532-0510**Telephone:** (608) 846 - 6751**Fax Number:** (608) 846 - 6963**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** AIMEE JAEGER**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW, KRUASE & COMPANY., LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** ajaeger@virchowkrause.com**Date of most recent audit report:****Period covered by most recent audit:**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. DUANE GAU**Title:** PUBLIC WORKS DIRECTOR (INTERIM)**Office Address:**306 DEFOREST STREET  
P.O. BOX 510  
DEFOREST, WI 53532-0510**Telephone:** (608) 846 - 6751**Fax Number:** (608) 846 - 6963**E-mail Address:**

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**Name of utility commission/committee:** DeForest Municipal Water Commission

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**Names of members of utility commission/committee:**DENNIS DURST  
MARK HAMELE  
MAUREEN HOVERSON  
THERESA MARTY  
JOHN SCEPANSKI  
JACK SULLIVAN  
EMMOGENE WILSON

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	604,983	666,566	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	267,807	256,399	<b>2</b>
Depreciation Expense (403)	124,418	113,242	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	155,374	143,800	<b>5</b>
<b>Total Operating Expenses</b>	<b>547,599</b>	<b>513,441</b>	
<b>Net Operating Income</b>	<b>57,384</b>	<b>153,125</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>57,384</b>	<b>153,125</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	0	10,257	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>0</b>	<b>10,257</b>	
<b>Total Income</b>	<b>57,384</b>	<b>163,382</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>57,384</b>	<b>163,382</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	70,986	67,316	<b>14</b>
Amortization of Debt Discount and Expense (428)	9,803	9,803	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	2,554	1,227	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>83,343</b>	<b>78,346</b>	
<b>Net Income</b>	<b>(25,959)</b>	<b>85,036</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	601,993	506,123	<b>20</b>
Balance Transferred from Income (433)	(25,959)	85,036	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	10,834	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>576,034</b>	<b>601,993</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
NONE		5
<b>Total (Acct. 419):</b>	0	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	604,983	0	0	0	<b>604,983</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>604,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>604,983</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	98,612		<b>98,612</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>98,612</b>	<b>0</b>	<b>98,612</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,316,294	6,948,738	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	957,581	883,911	<b>2</b>
<b>Net Utility Plant</b>	<b>6,358,713</b>	<b>6,064,827</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	199,752	196,151	<b>7</b>
<b>Total Other Property and Investments</b>	<b>199,752</b>	<b>196,151</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0	(92,462)	<b>8</b>
Temporary Cash Investments (132)	0	103,064	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	161,479	98,839	<b>11</b>
Other Accounts Receivable (143)	123,447	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	11,212	0	<b>14</b>
Materials and Supplies (150)	13,304	10,344	<b>15</b>
Prepayments (165)	670	590	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>310,112</b>	<b>120,375</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	117,627	127,430	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>117,627</b>	<b>127,430</b>	
<b>Total Assets and Other Debits</b>	<b>6,986,204</b>	<b>6,508,783</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	715,614	515,352	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	576,034	601,993	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,291,648</b>	<b>1,117,345</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,291,950	1,361,550	<b>24</b>
Advances from Municipality (223)	222,681	33,155	<b>25</b>
Other Long-Term Debt (224)	153,114	187,500	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,667,745</b>	<b>1,582,205</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	12,761	16,554	<b>28</b>
Payables to Municipality (233)	0	4,129	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	150,426	138,293	<b>31</b>
Interest Accrued (237)	11,267	12,855	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>174,454</b>	<b>171,831</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,852,357	3,637,402	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>6,986,204</b>	<b>6,508,783</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,316,294	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>7,316,294</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	957,581	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>957,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,358,713</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	883,911				<b>883,911</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	124,418				<b>124,418</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,527				<b>10,527</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,050				<b>1,050</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>135,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>135,995</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	62,325				<b>62,325</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>62,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,325</b>	<b>19</b>
<b>Balance End of Year</b>	<b>957,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>957,581</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	13,304	10,344	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>13,304</b>	<b>10,344</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1994 Mortgage Revenue Bonds	629	428	7,547	<b>1</b>
1998 Mortgage Revenue Bonds	1,794	428	21,523	<b>2</b>
Loss on 1998 Advance Refunding	7,380	428	88,557	<b>3</b>
<b>Total</b>			<b>117,627</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>4</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	515,352	<b>1</b>
<b>Changes during year (explain):</b>		
RECLASSIFICATIONS OF 2000 PROJECTS ORIGINALLY CLASSIFIED AS CIAC	173,936	<b>2</b>
BURTON BLVD PAID USING TIF FUNDS	26,326	<b>3</b>
<b>Balance end of year</b>	<b>715,614</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1994 Mortgage Revenue Bonds	05/01/1994	05/01/2014	5.58%	200,100	<b>1</b>
1998 Advance Refunding MRB's	12/15/1998	05/01/2014	4.55%	1,091,850	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,291,950</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
State Trust Fund	02/17/1993	03/15/2002	5.25%	11,169	<b>1</b>
ADVANCE FROM SEWER UTILITY	12/31/2001	12/31/2010	0.00%	211,512	<b>2</b>
<b>Total for Account 223</b>				<b>222,681</b>	
<b>Other Long-Term Debt (224)</b>					
PROMISSORY NOTE	10/16/2000	11/06/2005	5.25%	153,114	<b>3</b>
<b>Total for Account 224</b>				<b>153,114</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	138,293	1
<b>Accruals:</b>		
Charged water department expense	150,426	2
Charged electric department expense		3
Charged sewer department expense	3,464	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>153,890</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	133,345	6
Social Security taxes	7,562	7
PSC Remainder Assessment	850	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>141,757</b>	
<b>Balance end of year</b>	<b>150,426</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1994 MORTGAGE REVENUE BONDS	2,181	12,806	13,085	1,902	1
1998 Advance Refunding MRB's	8,346	49,812	49,878	8,280	2
<b>Subtotal</b>	<b>10,527</b>	<b>62,618</b>	<b>62,963</b>	<b>10,182</b>	
<b>Advances from Municipality (223)</b>					
State Trust Fund Loan	851	757	1,144	464	3
ADVANCE FROM SEWER UTILITY		1,797	1,797	0	4
<b>Subtotal</b>	<b>851</b>	<b>2,554</b>	<b>2,941</b>	<b>464</b>	
<b>Other Long-Term Debt (224)</b>					
BANK LOAN	1,477	8,368	9,224	621	5
<b>Subtotal</b>	<b>1,477</b>	<b>8,368</b>	<b>9,224</b>	<b>621</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>12,855</b>	<b>73,540</b>	<b>75,128</b>	<b>11,267</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,637,402	0	0	0	0	<b>3,637,402</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	58,619					<b>58,619</b>	<b>2</b>
For Mains	275,961					<b>275,961</b>	<b>3</b>
<b>Other (specify):</b>							
SPECIAL ASSESSMENTS	198,559					<b>198,559</b>	<b>4</b>
HYDRANTS	20,762					<b>20,762</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
2000 PROJECTS PAID FOR THROUGH VILLAGE FUNDS	173,936					<b>173,936</b>	<b>6</b>
CV WATERMAIN PROJECT BOOKED TWICE IN 2000 - SEE W-8	165,010					<b>165,010</b>	<b>7</b>
<b>Balance End of Year</b>	<b>3,852,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,852,357</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							<b>0    8</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	49,570	3
RESERVE ACCOUNT	150,182	4
<b>Total (Acct. 125):</b>	<b>199,752</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	161,479	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>161,479</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
CELLULAR ANTENNA INSPECTION	6,381	12
MISCELLANEOUS	10,485	13
SPECIAL ASSESSMENTS RECEIVABLE	106,581	14
<b>Total (Acct. 143):</b>	<b>123,447</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY BILLS ON TAX ROLL	365	15
SPECIAL ASSESSMENTS ON TAX ROLL	10,847	16
<b>Total (Acct. 145):</b>	<b>11,212</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	670	17
<b>Total (Acct. 165):</b>	<b>670</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	19
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	20
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	21
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	7,132,516	0	0	0	<b>7,132,516</b>	<b>1</b>
Materials and Supplies	11,824	0	0	0	<b>11,824</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	920,746	0	0	0	<b>920,746</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	3,744,879	0	0	0	<b>3,744,879</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,478,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,478,715</b>	
Net Operating Income	57,384	0	0	0	<b>57,384</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.32%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.32%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	615,483	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	589,013	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,204,496</b>	
<b>Net Income</b>		
Net Income	(25,959)	5
<b>Percent Return on Proprietary Capital</b>	<b>-2.16%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

During 2001, the utility was authorized to direct bill public fire protection.

As of December 31, 2001 the utility had a water rate application in progress. The water rate application was submitted to the PSC in early 2002.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The advance from the sewer utility represents the cash deficit the water utility had on its books in 2001. No repayment schedule has been prepared at this time.

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### Interest Accrued (Acct. 237) (Page F-17)

Interest on the advance from the sewer utility is based on lost interest income to the sewer utility.

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### Signature Page (Page ii)

#### ACCOUNTANTS' COMPILATION REPORT

DeForest Water Utility  
DeForest, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of DeForest Water Utility, an enterprise fund of the Village of DeForest as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
March 28, 2002

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Steve Fahlgren [mailto:fahlgrens@mailbag.com]  
Sent: Friday, January 10, 2003 7:30 AM  
To: peter.leege@psc.state.wi.us  
Cc: GAUD.VILLAGE.VOD@mailbag.com; eilertsonr@mailbag.com  
Subject: Response to letter dated 12/19/02

I am the new Finance Director at the Village of DeForest. The Administrator has requested that I respond to your questions as detailed in the December 19, 2002 letter from you.

Question 1) The amount of special assessments due within one year was \$26,645.30. This should have been reported in account #143 per your instructions. The remainder of \$79,935.90 should have been reported in account #145.

Question 2) The amount shown on line 8 "Other tax rate" on page W-7 was for the Fire District levy. The Village separated the Fire District mil rate and corresponding tax on the 2001 tax bills. This should not have been done since the Fire District does not have separate taxing authority. We have corrected this for the 2002 tax bills. This should not cause any errors in the computation of the tax equivalent since it was properly included in the mil rate used to compute the tax equivalent.

I hope this answers your questions. Please let me know if you need any other clarifications.

Also, please send future correspondence to my attention.

Thank you.

\*\*\*\*\*  
December 19, 2002

Mr. Duane A. Gau, Village Administrator  
Deforest Municipal Water Utility  
P.O. Box 510  
306 Deforest Street  
Deforest, WI 53532-0510

2001 Analytical Review DWCCA-1580-PJL

Dear Mr. Gau:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. In the Balance Sheet End-of-Year Account Balances schedule on page F-19,



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## FINANCIAL SECTION FOOTNOTES

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special assessments of \$106,581 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124, Other Investments, and amounts to be collected in less than one year in Account 143.

2. As directed in the headnotes of the Property Tax Equivalent schedule on page W-7, please provide an explanation of the Other tax rate - Local or line 8.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1580  
Deforest.doc

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	548,278	1
<b>Total Sales of Water</b>	<b>548,278</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,862	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	19,400	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	34,443	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>56,705</b>	
<b>Total Operating Revenues</b>	<b>604,983</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	59,079	8
Pumping Expenses (620-625)	21,638	9
Water Treatment Expenses (630-635)	9,573	10
Transmission and Distribution Expenses (640-655)	39,942	11
Customer Accounts Expenses (901-904)	0	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	137,575	14
<b>Total Operation and Maintenance Expenses</b>	<b>267,807</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	124,418	15
Amortization Expense (404-407)		16
Taxes (408)	155,374	17
<b>Total Other Operating Expenses</b>	<b>279,792</b>	
<b>Total Operating Expenses</b>	<b>547,599</b>	
<b>NET OPERATING INCOME</b>	<b>57,384</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,405	161,785	341,686	4
Commercial	138	36,771	45,096	5
Industrial	29	16,288	19,893	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,572</b>	<b>214,844</b>	<b>406,675</b>	
Private Fire Protection Service (462)	29		16,845	7
Public Fire Protection Service (463)	2,597		116,525	8
Other Sales to Public Authorities (464)	25	5,563	8,233	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>5,223</b>	<b>220,407</b>	<b>548,278</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	116,525	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>116,525</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,862	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,862</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL	19,400	8
<b>Total Rents from Water Property (472)</b>	<b>19,400</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	7,869	10
<b>Other (specify):</b>		
REIMBURSEMENT FOR CELLULAR TOWER WORK INCURRED BY UTILITY	22,000	11
MISCELLANEOUS	4,574	12
<b>Total Other Water Revenues (474)</b>	<b>34,443</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	59,079	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>59,079</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	21,638	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>21,638</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	9,573	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>9,573</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	15,193	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	24,749	17
Maintenance of Services (652)		18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>39,942</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)		22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<u>0</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<u>0</u>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	39,553	27
Office Supplies and Expenses (921)	8,307	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	46,617	30
Property Insurance (924)	2,088	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	30,826	33
Regulatory Commission Expenses (928)	7,729	34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	2,455	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<u>137,575</u>	
<b>Total Operation and Maintenance Expenses</b>	<u><u>267,807</u></u>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		150,426	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,464	<b>2</b>
<b>Net property tax equivalent</b>		<b>146,962</b>	
Social Security		7,562	<b>3</b>
PSC Remainder Assessment		850	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>155,374</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.267400				3
County tax rate	mills		4.184600				4
Local tax rate	mills		9.265200				5
School tax rate	mills		17.106800				6
Voc. school tax rate	mills		1.885300				7
Other tax rate - Local	mills		0.705600				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.414900</b>				10
Less: state credit	mills		1.609780				11
<b>Net tax rate</b>	mills		<b>31.805120</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.265200</b>				14
<b>Combined School Tax Rate</b>	mills		<b>18.992100</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.705600</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>28.962900</b>				17
<b>Total Tax Rate</b>	mills		<b>33.414900</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.866766</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.805120</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>27.567597</b>				21
Utility Plant, Jan. 1	\$	<b>6,948,738</b>	6,948,738				22
Materials & Supplies	\$	<b>10,344</b>	10,344				23
<b>Subtotal</b>	\$	<b>6,959,082</b>	<b>6,959,082</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>6,959,082</b>	<b>6,959,082</b>				26
Assessment Ratio	dec.		0.784100				27
<b>Assessed Value</b>	\$	<b>5,456,616</b>	<b>5,456,616</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>27.567597</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>150,426</b>	<b>150,426</b>				30
Tax Equivalent per 1994 PSC Report	\$	82,192					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>150,426</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	5,541		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	221,223		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>226,764</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	115,316		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	126,231		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,250		20
<b>Total Pumping Plant</b>	<b>242,797</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,321		23
<b>Total Water Treatment Plant</b>	<b>6,321</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	73,300		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			5,541	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			221,223	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>226,764</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			115,316	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			126,231	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,250	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>242,797</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,321	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,321</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			73,300	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	803,449		26
Transmission and Distribution Mains (343)	4,216,147	379,228	27
Fire Mains (344)	0		28
Services (345)	540,653	69,014	29
Meters (346)	320,509	83,400	30
Hydrants (348)	368,945	33,371	31
Other Transmission and Distribution Plant (349)	445		32
<b>Total Transmission and Distribution Plant</b>	<b>6,323,448</b>	<b>565,013</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,129		35
Computer Equipment (391.1)	20,001		36
Transportation Equipment (392)	49,154	16,338	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	57,910	8,311	43
Miscellaneous Equipment (398)	15,214	5,229	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>149,408</b>	<b>29,878</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,948,738</b>	<b>594,891</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,948,738</b>	<b>594,891</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>803,449</b>	<b>26</b>
Transmission and Distribution Mains (343)	21,958	(151,760)	<b>4,421,657</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	2,695	(2,000)	<b>604,972</b>	<b>29</b>
Meters (346)	22,650		<b>381,259</b>	<b>30</b>
Hydrants (348)	2,614	(11,250)	<b>388,452</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>445</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>49,917</b>	<b>(165,010)</b>	<b>6,673,534</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>0</b>	<b>33</b>
Structures and Improvements (390)			<b>0</b>	<b>34</b>
Office Furniture and Equipment (391)			<b>7,129</b>	<b>35</b>
Computer Equipment (391.1)			<b>20,001</b>	<b>36</b>
Transportation Equipment (392)	12,408		<b>53,084</b>	<b>37</b>
Stores Equipment (393)			<b>0</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>0</b>	<b>39</b>
Laboratory Equipment (395)			<b>0</b>	<b>40</b>
Power Operated Equipment (396)			<b>0</b>	<b>41</b>
Communication Equipment (397)			<b>0</b>	<b>42</b>
SCADA Equipment (397.1)			<b>66,221</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>20,443</b>	<b>44</b>
Other Tangible Property (399)			<b>0</b>	<b>45</b>
<b>Total General Plant</b>	<b>12,408</b>	<b>0</b>	<b>166,878</b>	
<b>Total utility plant in service directly assignable</b>	<b>62,325</b>	<b>(165,010)</b>	<b>7,316,294</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>62,325</b>	<b>(165,010)</b>	<b>7,316,294</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			22,927	22,927	1
February			20,508	20,508	2
March			22,316	22,316	3
April			22,384	22,384	4
May			25,280	25,280	5
June			23,483	23,483	6
July			31,288	31,288	7
August			25,162	25,162	8
September			23,064	23,064	9
October			23,228	23,228	10
November			21,319	21,319	11
December			22,390	22,390	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>283,349</b>	<b>283,349</b>	
Less: Water sold				220,407	13
Volume pumped but not sold				62,942	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				41,000	16
Volume related to equipment/system malfunction				10,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				51,000	19
Volume pumped but unaccounted for				11,942	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,454	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
Hot weather/system leaks					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				478	26
Date of minimum: 2/2/2001					27
Total KWH used for pumping for the year				287,864	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
405 YAHARA STREET	2	412	12	35,333	Yes	<b>1</b>
609 ACKER PARKWAY	3	665	24	69,872	Yes	<b>2</b>
575 YORKTOWN ROAD	4	695	30	124,276	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#2	#3	#4	<b>1</b>
Location	YAHARA STREET	ACKER PARKWAY	LIBERTY LAND PARK	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	PEERLESS	BYRON JACKSON	SIMMONS	<b>5</b>
Year Installed	1980	1979	1991	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	300	850	1,350	<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	<b>9</b>
Year Installed	1977	1979	1991	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	50	100	125	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	#2	HIGHWAY V		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1968	1995		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	130	150		10
				11
Total capacity in gallons (actual)	300,000	600,000		12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000			20
				21
Is a corrosion control chemical used (yes, no)?	N			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	4.000	2,051	0	20	0	2,031	1
M	D	6.000	63,802	432	694	0	63,540	2
P	D	6.000	2,235	0	0	0	2,235	3
M	D	8.000	56,479	6,446	0	0	62,925	4
P	D	8.000	12,435	0	0	0	12,435	5
M	D	10.000	31,942	2,109	0	0	34,051	6
P	D	10.000	15,507	0	0	0	15,507	7
M	D	12.000	14,970	477	0	(4,356)	11,091	8
P	D	12.000	17,820	0	0	0	17,820	9
<b>Total Within Municipality</b>			<b>217,241</b>	<b>9,464</b>	<b>714</b>	<b>(4,356)</b>	<b>221,635</b>	
<b>Total Utility</b>			<b>217,241</b>	<b>9,464</b>	<b>714</b>	<b>(4,356)</b>	<b>221,635</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	4	0	0	0	4		1
M	0.750	1,245	0	12	0	1,233		2
M	1.000	901	118	0	0	1,019		3
M	1.250	3	0	0	0	3		4
M	1.500	57	0	0	(2)	55		5
M	2.000	41	0	0	0	41		6
M	4.000	4	0	0	0	4		7
M	6.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>2,256</b>	<b>118</b>	<b>12</b>	<b>(2)</b>	<b>2,360</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,445	477	414	0	2,508	307	1
1.000	87	6	7		86	0	2
1.250	2	0	0	0	2	1	3
1.500	18	5	4	0	19	2	4
2.000	19	2	5	0	16	3	5
3.000	3	1	1	0	3	1	6
4.000	2	2	0	0	4	0	7
<b>Total:</b>	<b>2,576</b>	<b>493</b>	<b>431</b>	<b>0</b>	<b>2,638</b>	<b>314</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,412	68	16	12	0	0	2,508	1
1.000	0	78	5	3	0	0	86	2
1.250	0	2	0	0	0	0	2	3
1.500	0	14	2	2	0	1	19	4
2.000	0	5	6	4	0	1	16	5
3.000	0	1	0	2	0	0	3	6
4.000	0	0	1	3	0	0	4	7
<b>Total:</b>	<b>2,412</b>	<b>168</b>	<b>30</b>	<b>26</b>	<b>0</b>	<b>2</b>	<b>2,638</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	408	16	3	(9)	412	<b>2</b>
<b>Total Fire Hydrants</b>	<b>408</b>	<b>16</b>	<b>3</b>	<b>(9)</b>	<b>412</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	397
Number of distribution system valves end of year:	749
Number of distribution valves operated during year:	749

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account #641 - Operation supplies and expense - larger expense in prior year due to and increase in tools and equipment expense. Nothing unusual noted per review of ledger activity.

Account #923 - Outside services employed - Increase attributed to costs for public fire protection study and CLEC application.

Account #928 - Regulatory commission expense - Balance represents costs incurred for water rate costs incurred during 2001.

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### Water Utility Plant in Service (Page W-08)

Adjustments represent the deductions for the CV Watermain Project that was overlooked in 2000.

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### Pumping and Purchased Water Statistics (Page W-10)

The water used for water production, quality and system maintenance = 41,000  
The water used for equipment and system malfunction = 10,000

The schedule would not allow entry for the above numbers. Taking into account the amounts listed above, the water loss unaccounted for equals 4%.

Lines 16 & 17 updated on 6/14/02 per notes above & call from utility to Dave P. PJL

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### Water Mains (Page W-15)

Adjustments represent the deduction of 4356' of 12" water main overlooked.

7153' of water main was financed through developer contributions. The remainder was financed through utility funds.

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### Water Services (Page W-16)

Adjustments represent the deductions for the CV Watermain project that was overlooked in 2000.

84 services were financed through developer contributions. The balance was financed through utility funds.

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### Hydrants and Distribution System Valves (Page W-18)

Adjustments represent the deduction of 9 hydrants overlooked in 2000.

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